

OFFICIAL FILE
ILLINOIS COMMERCE COMMISSION



Ronald D. Stafford
Director, Rates and Revenues

ORIGINAL

December 18, 2003

Ms. Elizabeth A. Rolando, Chief Clerk
Illinois Commerce Commission
527 East Capitol Avenue
Springfield, IL 62701

RE: Docket No. 00-0194 Journal Entry to record purchase of assets

Dear Ms. Rolando:

Attached hereto for filing is the original and one copy of the journal entry to record the purchase of assets from Terra Cotta. The journal entry is being filed in accordance with the order issued by the Commission in Docket No. 00-0194 dated April 25, 2001. The asset purchase was completed in June 2001.

I am also enclosing a copy of this letter with attachment for your convenience in acknowledging receipt thereof.

Very truly yours,

ILLINOIS AMERICAN WATER

A handwritten signature in black ink, appearing to read "Ronald D. Stafford".

Ronald D. Stafford

RDS:klf

Cc: M. Selvaggio
T. Ebrey

ILLINOIS
COMMERCE COMMISSION
2003 DEC 19 A 8:10 PM
CHIEF CLERK'S OFFICE

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Illinois-American Water Company
Terra Cotta Water and Wastewater System Acquisition
Accounting Entries to Record Purchase

Account	Description	Debit	Credit
104	Water Utility Plant Purchased	\$2,689,356.05	
252	Water Advances for Construction		\$2,689,356.05

(Journal Entry to record the acquisition of Water Assets)

104	Wastewater Utility Plant Purchased	\$1,253,963.14	
252	Wastewater Advances for Construction		\$86,309.82
271	Wastewater Contributions in Aid of Construction		1,167,653.32

(Journal Entry to record the acquisition of Wastewater Assets)

Backbone Water Utility Plant Acquired

101	Water Utility Plant in Service	\$1,366,637.98	
104	Water Utility Plant Purchased		\$1,366,637.98

**(Journal Entry to clear the balances recorded in Utility Plant Purchased or Sold
for Backbone Water Utility Plant Acquired)**

Water Distribution System Plant Acquired

101	Water Utility Plant in Service	\$1,322,718.07	
104	Water Utility Plant Purchased		\$1,322,718.07

**(Journal Entry to clear the balances recorded in Utility Plant Purchased or Sold
for Water Distribution System Plant Acquired)**

Wastewater Treatment Utility Plant Acquired

101	Wastewater Utility Plant in Service	\$449,221.44	
108	Wastewater Utility Plant Accumulated Depreciation		\$362,911.62
104	Wastewater Utility Plant Purchased		86,309.82

**(Journal Entry to clear the balances recorded in Utility Plant Purchased or Sold
for Wastewater Treatment Utility Plant and Accumulated Depreciation Acquired)**

Wastewater Collection System Plant Acquired

101	Wastewater Utility Plant in Service	\$1,167,653.32	
104	Wastewater Utility Plant Purchased		\$1,167,653.32

**(Journal Entry to clear the balances recorded in Utility Plant Purchased or Sold
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Inventory Acquired

Not applicable. No inventory was acquired.

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